

B4 (Official Form 4) (12/07)

United States Bankruptcy Court
District of Nevada

In re **Walt Albert Walters**

Debtor(s)

Case No. **09-26137**Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS - AMENDED

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Andrew Murphy 1997 Goldenrod Ave Corona Del Mar, CA 92625	Andrew Murphy 1997 Goldenrod Ave Corona Del Mar, CA 92625	Investor		475,000.00
Andrew Papac 2030 Santa Anita Avenue South El Monte, CA 91733	Andrew Papac 2030 Santa Anita Avenue South El Monte, CA 91733	Investor		371,000.00
Dan C. Lorti 50 Ridgeline Drive, Newport Beach, CA 92660	Dan C. Lorti 50 Ridgeline Drive, Newport Beach, CA 92660	Inverstor		1,415,041.00
Don & Carmon Andert 417 North Meadowbrook Avenue Anaheim, CA 92801	Don & Carmon Andert 417 North Meadowbrook Avenue Anaheim, CA 92801	Investor		90,000.00
Don Murphy 1007 Goldenrod Ave Corona Del Mar, CA 92625	Don Murphy 1007 Goldenrod Ave Corona Del Mar, CA 92625	Investor		663,354.00
Dorothy Folkert	Dorothy Folkert	Investor		150,000.00
Dorothy Handy #44 Whitewater Drive Corona Del Mar, CA 92625	Dorothy Handy #44 Whitewater Drive Corona Del Mar, CA 92625	Investor		125,000.00
George W. Ellis 1447 Beverly Drive Anaheim, CA 92801	George W. Ellis 1447 Beverly Drive Anaheim, CA 92801	Investor		2,250,000.00
Gloria Lorti 50 Ridgeline Drive, Newport Beach, CA 92660	Gloria Lorti 50 Ridgeline Drive, Newport Beach, CA 92660	Investor		1,372,000.00
Jack And Valla Miller 2426 Oakmount Drive Sierra Vista, AZ 85650	Jack And Valla Miller 2426 Oakmount Drive Sierra Vista, AZ 85650	Investor		152,000.00
Johnson Brothers Partnership PO Box 610 Sun City, CA 92586	Johnson Brothers Partnership PO Box 610 Sun City, CA 92586	Investor		587,000.00

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(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Litton Loan Servicing Attention: Bankruptcy 4828 Loop Central Drive Houston, TX 77081	Litton Loan Servicing Attention: Bankruptcy 4828 Loop Central Drive Houston, TX 77081	216 W. Philadelphia Ave		331,332.71
Mike Stanley 4925 Via Primaria Yorba Linda, CA 92886	Mike Stanley 4925 Via Primaria Yorba Linda, CA 92886	Investor		75,000.00
Patrick Doherty 1402 Peacock Hill Santa Ana, CA 92705	Patrick Doherty 1402 Peacock Hill Santa Ana, CA 92705	Investor		186,986.00
Paul And Geri Centonze 15774 Twin Oaks Lane Chino Hills, CA 91709	Paul And Geri Centonze 15774 Twin Oaks Lane Chino Hills, CA 91709	Investor		233,000.00
Paul And Tammy Johnson PO Box 610 Sun City, CA 92586	Paul And Tammy Johnson PO Box 610 Sun City, CA 92586	Investor		100,000.00
Phillis Hill 5815 E. La palma #122 Anaheim, CA 92807	Phillis Hill 5815 E. La palma #122 Anaheim, CA 92807	Investor		100,000.00
Robert Wachtler, Jr. 21 Morning Glory Irvine, CA 92603	Robert Wachtler, Jr. 21 Morning Glory Irvine, CA 92603	Investor		303,000.00
Ruth Rae Johnson PO Box 610 Sun City, CA 92586	Ruth Rae Johnson PO Box 610 Sun City, CA 92586	Inverstor		546,000.00
Sofija M. Korff #4 Whitewater Drive Corona Del Mar, CA 92625	Sofija M. Korff #4 Whitewater Drive Corona Del Mar, CA 92625	Investor		100,000.00

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, **Walt Albert Walters**, the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **October 30, 2009**Signature **/s/ Walt Albert Walters****Walt Albert Walters**

Debtor

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.